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**Commission on Ethics &
Public Trust
Miami-Dade County**

Memorandum

To: Willie Logan, District 1 Commission Candidate 2004

The Honorable Carlos Alvarez, Mayor
The Honorable Chairperson, Joe Martinez
Members, Board of County Commissioners

From: Robert Meyers, Executive Director, Commission on Ethics and Public Trust

Date: August 30, 2005

Re: Final Audit Report – Willie Logan Election Campaign 2004

Attached is your copy of the above-referenced audit report. Overall, the COE concluded that the campaign expenditures were in compliance with the requirements of the Miami-Dade County §12-22 (G), "Use of Funds," as no disallowed expenses were paid with public funds.

However, the COE found that the \$100,000 expenditure limit set forth in County Code §12-22 (e) (2) had been exceeded during the run-off election period. Specifically, the campaign's expenditures during the run-off election totaled \$108,650.80, which is \$8,650.80 greater than the \$100,000 expenditure cap. Lastly, the COE noted a few instances of non-compliance with Florida Statute Section 106, "Campaign Financing."

cc: Kerry Rosenthal, Chairman, Commission on Ethics and Public Trust
Roderick Harvey, Campaign Treasurer
Lester Sola, Supervisor of Elections

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Item No.	Audit Findings	FL Statute/County Code Violation	Comments
1	The candidate's expenditures during the run-off election exceeded the \$100,000 limit by \$8,650.80. (p. 4)	County Code §12-22(e) (2) “... a candidate for the Board of County Commissioners may expend a total of one hundred thousand dollars (\$100,000) during the run-off election.”	Based on the COE's review, the Willie Logan campaign spent \$108,650.80 in campaign expenditures during the run-off election period.
2	The deputy campaign manager made \$15,350 in cash payments to campaign workers during the primary and run-off elections. (p. 6)	Florida Statute §106.12, “Petty Cash Funds Allowed,” states that the only cash payments allowed under state law are from a petty cash fund. Expenditures for office supplies, transportation expenses, and other necessities may be paid with petty cash funds.	Three (3) checks from the campaign bank account totaling \$15,350 were issued to Deputy Campaign Manager Janice McIntyre for consulting services. However, based on a review of campaign records, the COE found that Ms. McIntyre cashed the checks for the purpose of making cash payments to campaign workers during the primary and run-off elections. On June 16, 2005, Campaign Treasurer Carlton Branker provided the COE with copies of amended Campaign Treasurer's Reports for the periods of August 27, 2004 to September 10, 2004, and October 29, 2004 to January 31, 2005. The reports include the names of 192 poll workers that received cash payments. The reports also reflect payments in the amount of \$15,450, which is \$100 more than Ms. McIntyre received.

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3	\$2,959.50 in campaign expenditures were paid through a third party intermediary. (pp. 6-7)	FL Stats. §106.021 (3) and §106.011 (1) prohibit direct or indirect campaign expenditures in furtherance of a candidate's election campaign except through the campaign treasurer drawing checks from the campaign bank account.	"Munro & Associates, Inc." a political consulting and management firm, made \$2,959.50 in expenditures on behalf of the Willie Logan Campaign. The expenditures were for campaign worker salaries, and reimbursements for catering services and promotional expenses.
4	\$12,015 paid to RIDIMS for the procurement of radio advertising. (pp. 7-8)	Florida Elections Commissions decisions DE 03-08 and DE 86-14 , which interprets Florida §106.11(1) , states the following: "A candidate who is procuring both media related consultant services and mass media political advertisements <i>must issue separate checks drawn on the campaign account to media consultant for their services and to each media outlet that is providing advertising services.</i> "	The Logan campaign reimbursed RIDIMS \$12,015 for the purchase of radio airtime on WAVS 1170AM and WVCG 1080AM.
5	Receipt of campaign contributions within five (5) days of BOTH the primary election and run-off election. (p. 8)	Florida Statute §106.08 (3) (a) prohibit a campaign from accepting a contribution within five (5) days of the election date and the contribution must be returned to the contributor.	On August 31, 2004, the date of the primary election, the Logan campaign received 4 campaign contributions totaling \$1,000. For the run-off election held on November 2, 2004, the five day period began midnight October 29 th and extended through the election date. The COE notes that the Logan campaign accepted 15 contributions on November 1, 2004 totaling \$3,425; and 23 contributions on November 2, 2004 totaling \$3,650.

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6	<p>\$2,141.20 cash deposit was made into the campaign account on November 4, 2004. (p. 9)</p>		<p>The Logan campaign made a \$2,141.20 cash deposit into the campaign bank account on November 4, 2004. According to the Campaign Treasurer's Report for that period, the funds were returned by Deputy Campaign Manager, Ms. Janice McIntyre. A handwritten note from Ms. McIntyre states that the deposit was made to correct an error that occurred on November 2, 2004 "when two checks for \$6,900 were written for too much." The note also states that the cash deposit was to allow for enough money to pay an outstanding balance to a campaign vendor.</p> <p>Based on a review of campaign documents, the COE did not find any vendor invoices or cancelled checks for \$6,900 that support the written statement by Ms. McIntyre.</p>
7	<p>IRS Forms 1099-MISC not filed for payees that received payments equal to or greater than \$600 from the campaign for services provided. (p. 9)</p>		<p>On June 9, 2005, the COE requested copies of any IRS Forms 1099 filed for campaign staff from the campaign treasurer's CPA firm. However, the COE had not obtained the documents at the date of the issuance of the draft report.</p>

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8	Invalid amended reports filed with Miami-Dade County Elections Department on June 16, 2005. (p. 9)	<p>Pursuant to Florida Statute §106.021, the campaign treasurer shall file regular reports of all contributions received and all expenditures made, by on behalf of such candidate or political committee.</p> <p>Furthermore, Florida Statute §106.07 (4)(a)(7) requires that <u><i>the Campaign Treasurer's Report include the full name and address of each person to whom an expenditure</i></u> for personal services, salary or reimbursement for authorized expenses as provided in §106.021 (3) <u><i>has been made</i></u> and which is not otherwise reported, including the amount, date, and purpose of such expenditures.</p>	<p>The amended Campaign Treasurer Reports include the names of the 192 poll workers that received direct cash payments from Ms. McIntyre for campaign salaries. However, the three (3) check payments made to Ms. McIntyre were not deleted on the amended reports. As a result, these payments are double counted as they appear on two different Campaign Treasurer Report filings as "campaign expenditures."</p> <p>Therefore, the amended Campaign Treasurer Reports filed by the Willie Logan Campaign with the Miami-Dade Elections Department on June 16, 2005, are not valid because they list the names of individuals to whom expenditures were not made, despite the fact that these individuals worked for the campaign.</p>
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INTRODUCTION

In March of 2001, the Miami-Dade County Board of County Commissioners adopted Ordinance No. 01-39 (the Ordinance) for campaign financing reform and is codified in Miami-Dade County Code §12-22. The Ordinance is intended to make the political process more accessible to candidates who run for the office of County Mayor or Commissioner by providing eligible candidates with public financing from the Election Campaign Financing Trust Fund (the Fund).

The Ordinance establishes the eligibility requirements that a candidate must meet in order to receive public financing from the Fund. For the office of County Commissioner, each candidate who satisfies these requirements may be eligible for a maximum contribution of \$75,000 in the primary election, and an additional \$50,000 if a run-off election occurs. For the office of Mayor, each candidate who satisfies the eligibility requirements may receive \$300,000 for the primary election and an additional \$200,000 if the candidate is in a run-off election.

Additionally, the Ordinance requires the Commission on Ethics (COE) to conduct post-election audits ninety (90) days following the date of the election for those candidates who received public financing from the County. This is in keeping with the requirements of both Miami-Dade County Code §12-22 (f)(6) and Florida Statute §106.141 (4), which require that the candidate dispose of any surplus funds remaining in the campaign account within 90-days of the election date by: (1) returning all surplus funds to the Election Campaign Financing Trust Fund; and, (2) any funds remaining in the campaign account that are in excess of the public funding received should be disposed of per Florida Statute §106.141, Disposition of Surplus Funds.

Accordingly, the COE conducted a post-election audit of the campaign account of Mr. Willie Logan, District 1 County Commission candidate, who received a total of \$125,000 in public funding: (1) \$75,000 for the primary election held on August 31, 2004; and, (2) an additional \$50,000 for the run-off election held on November 2, 2004.

PURPOSE & SCOPE OF THE AUDIT

The post-election audit conducted by the COE focuses primarily on campaign expenditures as other Miami-Dade county agencies have been involved in current, on-going examinations of all campaign contributions for those candidates who received public monies. Therefore, the COE focused on the following audit objectives:

1. Verify that the candidate complied with County Code §12-22 (e)(1), which sets forth the expenditure limits for those candidates who receive public financing.
2. Verify that the candidate complied with County Code §12-22 (g), which pertains to the "Use of Funds." This section describes six (6) types of expenditures that public funds **cannot** be used for, which are as follows:
 - a) Clothing for a candidate or their immediate family member, except for a political advertisement as defined in Florida Statute §106.001 (17). An immediate family member is defined as the spouse, parents, children, and siblings of the candidate.
 - b) The purchase or rental of any vehicle for a candidate.
 - c) The enhancement of any vehicle owned by a candidate or an immediate family member of the candidate.
 - d) Personal grooming or cosmetic enhancements for a candidate.
 - e) Payment to a candidate or an immediate family member for the purchase of any goods or services.
 - f) Payment to any corporation, firm, partnership, or business entity owned or controlled by a candidate or an immediate family member for the purchase of any goods or services. "Controlled by" shall mean ownership, directly or indirectly, of 5% or more of the outstanding capital stock in any corporation, or direct or indirect interest of 5% or more in a firm, partnership, or other business entity.
3. Verify that the candidate disposed of any surplus funds remaining in the campaign account within 90-days following the election as required by County Code §12-22 (F) (6) and Florida Statute §106.141 (4).

The COE obtained copies of all bank statements and cancelled checks drawn against the campaign account, original and/or copies of vendor invoices and receipts, as well as any other accounting records, contracts and/or documentation which would substantiate the amount and purpose of the candidate's campaign expenditures.

The scope of the audit encompassed the period of March 18, 2004 through December 23, 2004, which coincides with the timeframe the campaign account was opened and subsequently closed by the candidate. Additionally, the COE audited 100% of all campaign expenditures as reflected on the campaign bank statements.

SUMMARY OF CAMPAIGN ACCOUNT

The campaign account of Willie Logan had a total of \$249,343.32 available to run the candidate's election campaign. Of the total \$249,343.32 in campaign funds, \$125,000.00 was received from the County's public trust fund and the remaining \$124,343.32 was acquired through private contributions and loans from the candidate. A breakdown of how the campaign funds were used is illustrated in Table I. below:

Table I.

BREAKDOWN OF EXPENSES			
Expense Type	\$ Amount of Expense	% of Total Expenses	Allowable per §12-22 (g)?
Advertising Fees	\$137,549.35	55%	Y
Bank Fees	1,693.84	1%	Y
Campaign Fees	360.00	1%	Y
Cam. Worker Wages	18,421.50	7%	Y
Car Rental Expense ¹	545.20	0%	Y
Cell Phone Expense	1,235.66	1%	Y
Consultant Fees ²	15,350.00	6%	Y
CPA Consultant	2,642.73	1%	Y
Mail Services	1,279.44	1%	Y
Marketing Fees	550.00	0%	Y
Misc. Fees	40.00	0%	Y
Postage Fees	10,211.94	4%	Y
Printing Services	41,693.51	17%	Y
Promotional Fees	12,906.37	5%	Y
Reimbursements	3,794.20	1%	Y
Utility Expenses	1,069.58	0%	Y
TOTAL	\$249,343.32	100%	

¹ This car rental was NOT for the candidate. The campaign rented cars for Election Day. No exceptions noted.

² According to campaign documents, three (3) checks totaling \$15,350.00 were issued to Deputy Campaign Manager, Ms. Janice McIntyre for consulting services. Ms. McIntyre cashed out the checks and made cash payments to campaign workers on Election Day.

CANDIDATE'S COMPLIANCE WITH COUNTY CODE § 12-22

1. Compliance with Campaign Expenditures Limit

Based on a review of the Campaign Treasurer's Reports (CTR), bank statements, cancelled checks, vendor invoices and receipts, the COE notes that the candidate exceeded the \$100,000.00 expenditure limit set forth by County Code §12-22 (e)(2) during the run-off election held on November 2, 2004. For Commission candidates, total campaign expenditures are limited to \$150,000.00 during the primary election and \$100,000.00 during the run-off election. The candidate's expenditures during the primary election totaled \$140,692.52. However, during the run-off election, the candidate's expenditures totaled \$108,650.80, which exceeds the \$100,000.00 limit by \$8,650.80. **(See Exhibit A for supporting documentation.)**

2. Compliance with County Code §12-22, Subsection (g) "Use of Funds"

To verify the candidate's compliance with Code §12-22 (g), "Use of Funds," the COE reviewed all campaign expenses and verified that the public funding portion of the campaign account was not used to pay for: clothing for the candidate or their immediate family member, except for a political advertisement as defined in Florida Statute §106.001(17); the purchase or rental of any vehicle for a candidate; the enhancement of any vehicle owned by a candidate or an immediate family member of the candidate; or personal grooming or cosmetic enhancements for a candidate.

Additionally, for payments made to individuals from the campaign account, the COE researched whether the payee was an immediate family member of the candidate. "Immediate family member" refers to the candidate's spouse, parents, children, and siblings. For payments made to business entities from the campaign account for the purchase of goods or services, the COE researched whether the business entity is owned or controlled by the candidate or an immediate family member of the candidate.

Based on our review, the COE concludes that the candidate complied with all requirements of Code §12-22 (g), "Use of Funds," as no payments were made from the campaign account for disallowed expenditures per the County code.

NO EXCEPTIONS NOTED.

3. Compliance with County Code §12-22, Subsection (f)(6) “Disposal of Surplus Funds”

County Code §12-22 (f)(6) and Florida Statute §106.141(4) require that the candidate dispose of any surplus funds remaining in the campaign account within 90 days after the election date in the following manner: (1) return all surplus funds to the county’s Election Campaign Financing Trust Fund; and, (2) any funds remaining in the campaign account that are in excess of the county’s public funding received should be disposed of per Florida Statute §106.141, Disposition of Surplus Funds. Given that the run-off election was held on November 30, 2004, the 90-day period for returning any surplus funds ended on January 31, 2005.

On December 17, 2004, the Willie Logan campaign deposited two (2) vendor refund checks totaling \$762.69. The campaign bank account was subsequently closed on December 23, 2004, at which time there was a balance of \$592.73. The closing withdrawal was made with Check No. 1243 for \$592.73, which was issued to Campaign Treasurer, Carlton Branker, for professional services rendered.

NO EXCEPTIONS NOTED.

COMPLIANCE WITH FL STATUTE TITLE IX, CHAPTER 106, “CAMPAIGN FINANCING”

Election campaign finance laws are found in Florida Statute Chapter 106, Campaign Financing, and interpretations of these statutes are provided by the Florida Elections Commission as Elections Opinions. As part of this audit, the COE also reviewed the candidate’s campaign account for compliance with Florida Statute Chapter 106.

Through inquiry of individuals associated with the Willie Logan campaign and review of the candidate’s campaign bank account records, vendor invoices, and other supporting documentation, the following are the COE’s audit findings with regards to compliance with the Florida Statutes found in Chapter 106:

1. Cash Payments to Campaign Workers

The COE notes that the assistant campaign manager made cash payments to campaign workers, which is prohibited by Florida Statute 106.11 (1)(a). The only cash payments allowed under state law are for petty cash expenditures, which are addressed in Florida Statute 106.12, “Petty Cash Funds Allowed.” This statute specifically states that the only campaign expenditures allowed to be paid using **petty cash** are as follows:

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- a) Office supplies;
- b) Transportation expenses; and,
- c) Other necessities (i.e., when the campaign check book is not readily available to pay for incidentals.)

AUDIT FINDING

According to the Campaign Treasurer's Reports, the Willie Logan campaign issued three (3) checks totaling \$15,350.00, to Assistant Campaign Manager, Ms. Janice McIntyre, for consulting services. The checks were written to Ms. Janice McIntyre in the following amounts: 1) \$8,450 on 8/30/04; 2) \$3,400 on 10/29/04; and 3) \$3,500 on 10/29/04.

However, based on review of the bank statements and other campaign documents, the COE found that Ms. McIntyre cashed the three checks for the purpose of making cash payments to campaign workers for the primary election held on August 31, 2004. To substantiate who ultimately received the campaign funds, the COE requested supporting documentation (i.e., the names of the campaign workers, amounts paid, receipts, etc.) for the cash payments issued.

On June 16, 2005, Campaign Treasurer Carlton Branker provided the COE with copies of amended Campaign Treasurer's Reports for the periods of August 27, 2004 to September 10, 2004, and October 29, 2004 to January 31, 2005. The aforementioned reports were amended to include the names of 192 campaign workers that received a total of **\$15,450** in cash payments from the Assistant Campaign Manager, Ms. McIntyre. The COE noted that the amended Campaign Treasurer's Reports reflected a total of **\$15,450** in cash payments to campaign workers, **which is \$100 greater than** the \$15,350 the Deputy Campaign Manager stated she had paid to the poll workers from the three (3) check payments which she had cashed. **(See Exhibit B for supporting documentation.)**

2. Expenditures in Furtherance of the Campaign Through Third Parties

Florida Statutes §106.021(3) and §106.11(1) prohibit direct or indirect campaign expenditures in furtherance of a candidate's election campaign except through the duly appointed campaign treasurer. When a candidate makes payments to an individual or entity which then uses those campaign funds received to transact on behalf of the candidate with third parties those individuals and entities are viewed as "intermediaries" under the Florida statutes. An intermediary spending campaign funds on behalf of the candidate prevents full public disclosure as to how campaign funds are actually spent by a candidate.

Additionally, Florida Statute §106.011 (1) prohibits the expenditures of campaign funds on behalf of a candidate from any bank account other than the candidate's primary campaign account. Therefore, any campaign expenditure made by an intermediary on behalf of the candidate from the intermediary's personal and/or business bank account is in violation of Statute §106.011 (1).

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AUDIT FINDING

“Munro & Associates, Inc.” a consulting firm specializing in political consulting and management, made expenditures totaling \$2,959.50, on behalf of the Willie Logan campaign. A breakdown of these expenditures is listed below:

- a) From May 28, 2004 to August 25, 2004, “Munro & Associates, Inc.” was issued fourteen (14) checks from the Willie Logan campaign account totaling \$1,399.50, for the purpose of making salary payments to two (2) Willie Logan campaign workers. A review of the supporting documents account for \$1,222.50 of the \$1,399.50 received in payments by the two campaign workers. **(See Exhibit C.)**
- b) On June 9, 2004, the Willie Logan Campaign reimbursed “Munro & Associates, Inc.” in the amount of \$860 for catering services that were provided by “Nostalgia In Gold, Inc.” The catering services were for a May 25, 2004 fundraiser event that was held on behalf of the candidate. **(See Exhibit D for supporting documentation.)**
- c) On July 21, 2004, the Willie Logan Campaign issued Check No. 1108 in the amount of \$700 to “Munro & Associates, Inc.” for the acquisition of the rights to a song and the production of a jingle for the candidate. **(See Exhibit E for supporting documentation.)**

3. Campaign Payments to Media Consultants for the Purchase of Media

The Florida Elections Commission decision DE 86-14, which interprets Florida Statute §106.11(1), states the following:

“A candidate who is procuring both media related consultant services and mass media political advertisements ***must issue separate checks drawn on the campaign account to media consultant for their services and to each media outlet that is providing advertising services.***”

Additionally, the Florida Elections Commission stated in its decision DE 03-08 that Florida Statute §106.021(3) does ***not*** allow expenditures to be made either directly or indirectly in furtherance of the candidacy of any person. DE 03-08 further stated that if a media consulting firm was to pay for a candidate’s actual advertisements it would be considered a direct expenditure in furtherance of the candidate and as such it is prohibited because the expense incurred was not paid directly from the candidate’s campaign account and thereby would interfere with full public disclosure as to how the campaign dollars were spent.

AUDIT FINDING

Based on a review of cancelled checks and supporting documentation for media consultants, the COE found that the Willie Logan campaign issued three (3) check payments totaling \$12,015.00, to RIDIMS for the purchase of radio advertising. The Willie Logan campaign should have issued each check payment directly to the media outlet from the campaign bank account to allow for full public disclosure of the campaign costs associated with advertising. This is in direct violation of Florida Statute §106.021 (3) and the Florida Election Commission decisions DE 03-08 and DE 86-14.

- a) On May 20, 2004, RIDIMS invoiced the Willie Logan Campaign for \$550.00 for the purchase of radio advertising on WAVS 1170AM and WVCG 1080AM. **(See Exhibit F for supporting documentation.)**
- b) On July 29, 2004, RIDIMS invoiced the Willie Logan Campaign for \$6,345.00 for the purchase of radio advertising on WAVS 1170AM and WVCG 1080AM. **(See Exhibit G for supporting documentation.)**
- c) On October 26, 2004, RIDIMS invoiced the Willie Logan Campaign for \$5,120.00 for the purchase of radio advertising on WAVS 1170AM. **(See Exhibit H for supporting documentation.)**

OTHER AUDIT FINDINGS

1. Receipt of Campaign Contributions within Five Days of Election

Florida Statute §106.08 (3) (a) states that contributions received within five days of the election date must be returned to the contributor. For example, for the primary election held on August 31, 2004, a candidate may not accept campaign contributions after midnight on August 27th through August 31, 2004. For the run-off election held on November 2, 2004, the five day period began midnight October 29th and extended through the election date.

Based on a review of the Campaign Treasurer's Reports, the Willie Logan Campaign received and deposited the following contributions within the five day period of the primary and run-off elections: four (4) contributions totaling \$1,000 on August 31, 2004; fifteen (15) contributions totaling \$3,425 on November 1, 2004; and twenty three (23) contributions totaling \$3,650 on November 2, 2004. **(See Exhibit I for supporting documentation.)**

2. Cash Deposit Made after Election Date

The campaign also made a \$2,141.20 cash deposit into the campaign account on November 4, 2004. Based on a review of the TR-G0 Campaign Treasurer's Report for the period covering October 29, 2004 to January 31, 2005, these funds were returned by the Deputy Campaign Manager, Ms. Janice McIntyre. According to a handwritten note from Ms. McIntyre, the deposit was made to correct an error that occurred on November 2, 2004, "when two checks for \$6,900 were written for too much." The note also states that the cash deposit was to allow for enough money to pay an outstanding balance to a vendor, "American Political Signs DBA Union Printing." Based on a review of the campaign bank statements, cancelled checks and vendor invoices, the COE did not find any supporting documents to verify this statement made by Ms. McIntyre. In other words, there were no invoices from this vendor or check payments from the Willie Logan campaign to this vendor to substantiate this statement made by the Deputy Campaign Manager. **(See Exhibit J for supporting documentation.)**

3. IRS Forms 1099-MISC

In the process of examining the campaign accounting records, the COE did not find any IRS Forms 1099 filed for campaign staff who received payments equal to or greater than \$600.00. In response to a written request made by the COE on June 9, 2005, Ms. Pauline Taylor of Harvey Branker & Associates, a professional accounting services firm, stated that she would provide copies of the 1099 forms that were completed and filed for campaign staff. However, the COE had not obtained the requested documents at the date of the issuance of this draft report. **(See Exhibit K for supporting documentation.)**

3. Invalid Amended Reports

On June 16, 2005, Campaign Treasurer Carlton Branker filed amended Campaign Treasurer's Reports with the Miami-Dade Elections Department for the periods covering August 27, 2004 through September 10, 2004 and October 29, 2004 through January 31, 2005. The reports were amended in response to a written request by the COE to the Deputy Campaign Manager, Ms. Janice McIntyre, for supporting documents to justify the \$15,350.00 she received in payments from the campaign bank account for consulting services. The amended reports include the names of the 192 poll workers that received direct cash payments from Ms. McIntyre for campaign salaries. However, the three (3) check payments made to Ms. McIntyre totaling \$15,350.00 **were not** deleted on the amended reports. As a result, these payments are double counted as they appear on two different Campaign Treasurer Report filings as "campaign expenditures."

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Pursuant to Florida Statute §106.021, each campaign treasurer designated by a candidate or political committee shall file regular reports of all contributions received, and all expenditures made, by on behalf of such a candidate or political committee. Furthermore, Florida Statute §106.07 (4)(a)(7) requires that **the Campaign Treasurer's Report include the full name and address of each person to whom an expenditure** for personal services, salary or reimbursement for authorized expenses as provided in §106.021 (3) **has been made** and which is not otherwise reported, including the amount, date, and purpose of such expenditures.

Therefore, the amended reports filed by the Willie Logan Campaign with the Miami-Dade Elections Department on June 16, 2005, are **not valid** because they list the names of individuals to whom expenditures **were not** made, despite the fact that these individuals worked for the campaign. **(See Exhibit L for supporting documentation.)**

CONCLUSION

Overall, the COE concluded that the campaign expenditures were in compliance with the requirements of the Miami-Dade County §12-22 (G), "Use of Funds," as no disallowed expenses were paid with public funds. However, the COE found that the \$100,000 expenditure limit set forth in County Code §12-22 (e) (2) had been exceeded during the run-off election period. Specifically, the campaign's expenditures during the run-off election totaled \$108,650.80, which is \$8,650.80 greater than the expenditure cap. Lastly, the COE noted instances of non-compliance with Florida Statute Section 106, "Campaign Financing."

The COE appreciates the cooperation extended by those individuals involved with the Willie Logan campaign throughout the course of this audit.

EXHIBITS

- A. Analysis of Candidate's Total Campaign Expenditures
- B. Cash Payment Documentation for Campaign Workers
- C. Schedule of Payments to "Munro & Associates, Inc." for Campaign Worker salaries
- D. Check Payment to "Munro & Associates, Inc." for Third Party Payment to "Nostalgia In Gold, Inc."
- E. Reimbursement Request by "Munro & Associates, Inc."
- F. RIDIMS Invoice
- G. RIDIMS Invoice
- H. RIDIMS Invoice
- I. Documentation for Campaign Contribution Deposits within Five Days of Election
- J. Documentation Questionable Cash Deposit
- K. Copy of Request for Information re: IRS Form 1099
- L. Copy of Amended Campaign Treasurer's Report Summary Sheets for G1-04 and TR-G0

APPENDIX

- 1. Campaign's Response to the Draft Audit Report

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WILLIE LOGAN
DISTRICT 1
COUNTY COMMISSION CANDIDATE 2004

RESPONSE TO DRAFT REPORT FROM LOGAN CAMPAIGN

On August 29, 2005, the COE was provided with a written response to its draft audit report from the Willie Logan Campaign. Based on the contents of the Logan campaign's response, the COE has corrected Exhibit A, "Analysis of Bank Transactions," as there was a typographical error in this exhibit. Specifically, the COE mistakenly typed check number 1231 twice and should have typed check number 1232 for the \$197.23 check dated October 29, 2004. In this Final Audit Report, Exhibit A has been corrected.

Therefore, the Logan campaign's statement that check number 1231 for \$5,120 was counted twice *is not correct* as the typographical error was due to the check number and not the dollar amount. In other words, the COE did not double count the \$5,120 expenditure. {See Exhibit A.}

NOTE: See the attached response to the COE'S draft audit report from "Harvey Branker & Associates, P.A."